

Baruch Lev

List of Publications by Year in descending order

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52
papers

16,919
citations

81900

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all docs

52
docs citations

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times ranked

5475
citing authors

#	ARTICLE	IF	CITATIONS
1	Predicting Future Earnings Changes Using Machine Learning and Detailed Financial Data. Journal of Accounting Research, 2022, 60, 467-515.	4.5	36
2	Earnings Component Volatilities: Capital Versus R&D Expenditures. Production and Operations Management, 2021, 30, 1475-1492.	3.8	4
3	ESG did not immunize stocks during the COVID-19 crisis, but investments in intangible assets did. Journal of Business Finance and Accounting, 2021, 48, 433-462.	2.7	173
4	Ending the Accounting-for-Intangibles Status Quo. European Accounting Review, 2019, 28, 713-736.	3.8	52
5	The productivity of Chinese patents: The role of business area and ownership type. International Journal of Production Economics, 2018, 199, 107-124.	8.9	16
6	The positive externalities of IFRS R&D capitalization: enhanced voluntary disclosure. Review of Accounting Studies, 2017, 22, 677-714.	6.0	54
7	Customer Franchise "A Hidden, Yet Crucial, Asset. Contemporary Accounting Research, 2015, 32, 1024-1049.	3.0	38
8	Causes and Consequences of Disaggregating Earnings Guidance. Journal of Business Finance and Accounting, 2013, 40, 26-54.	2.7	64
9	Managerial Ability and Earnings Quality. Accounting Review, 2013, 88, 463-498.	3.2	640
10	Quantifying Managerial Ability: A New Measure and Validity Tests. Management Science, 2012, 58, 1229-1248.	4.1	1,126
11	Is Research and Development Mispriced or Properly Risk Adjusted?. Journal of Accounting, Auditing & Finance, 2011, 26, 81-116.	1.8	50
12	The usefulness of accounting estimates for predicting cash flows and earnings. Review of Accounting Studies, 2010, 15, 779-807.	6.0	103
13	To Guide or Not to Guide? Causes and Consequences of Stopping Quarterly Earnings Guidance*. Contemporary Accounting Research, 2010, 27, 143-185.	3.0	236
14	Organization Capital. Abacus, 2009, 45, 275-298.	1.9	122
15	A rejoinder to Douglas Skinner's "Accounting for intangibles" a critical review of policy recommendations. Accounting and Business Research, 2008, 38, 209-213.	1.8	48
16	The Persistence of the Accruals Anomaly. Contemporary Accounting Research, 2006, 23, 193-226.	3.0	141
17	Explaining the Short- and Long-Term IPO Anomalies in the US by R&D. Journal of Business Finance and Accounting, 2006, 33, 550-579.	2.7	120
18	In-process R&D: To capitalize or expense?. Journal of Engineering and Technology Management - JET-M, 2006, 23, 18-32.	2.7	33

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19	Explaining the Short- and Long-Term IPO Anomalies in the US by R&D. Journal of Business Finance and Accounting, 2006, .	2.7	0
20	The Valuation of Biotech IPOs. Journal of Accounting, Auditing & Finance, 2005, 20, 423-459.	1.8	91
21	R&D Reporting Biases and Their Consequences*. Contemporary Accounting Research, 2005, 22, 977-1026.	3.0	206
22	Taxable Income, Future Earnings, and Equity Values. Accounting Review, 2004, 79, 1039-1074.	3.2	377
23	Changes in Institutional Ownership and Subsequent Earnings Announcement Abnormal Returns. Journal of Accounting, Auditing & Finance, 2004, 19, 221-248.	1.8	108
24	The Information Content of Royalty Income. Accounting Horizons, 2004, 18, 1-12.	2.1	33
25	Do financial analysts get intangibles?. European Accounting Review, 2003, 12, 635-659.	3.8	151
26	Corporate Earnings: Facts and Fiction. Journal of Economic Perspectives, 2003, 17, 27-50.	5.9	220
27	A Rude Awakening: Internet Shakeout in 2000. Review of Accounting Studies, 2001, 6, 331-359.	6.0	189
28	Information Asymmetry, R&D, and Insider Gains. Journal of Finance, 2000, 55, 2747-2766.	5.1	1,091
29	Science and Technology as Predictors of Stock Performance. Financial Analysts Journal, 1999, 55, 20-32.	3.0	374
30	R&D AND CAPITAL MARKETS. Journal of Applied Corporate Finance, 1999, 11, 21-35.	0.8	99
31	Does corporate ownership structure affect its strategy towards diversification?. Strategic Management Journal, 1999, 20, 1063-1069.	7.3	199
32	The Boundaries of Financial Reporting and How to Extend Them. Journal of Accounting Research, 1999, 37, 353.	4.5	1,301
33	The Value Relevance of Intangibles: The Case of Software Capitalization. Journal of Accounting Research, 1998, 36, 161.	4.5	505
34	The Capitalization, Amortization, and Value-Relevance of R&D. , 1998, , 243-272.		2
35	The capitalization, amortization, and value-relevance of R&D. Journal of Accounting and Economics, 1996, 21, 107-138.	3.4	1,484
36	Value-relevance of nonfinancial information: The wireless communications industry. Journal of Accounting and Economics, 1996, 22, 3-30.	3.4	966

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37	Disclosure and Litigation. California Management Review, 1995, 37, 8-28.	6.3	156
38	Nonlinearity in the Returnsâ€Earnings Relation: Tests of Alternative Specifications and Explanations*. Contemporary Accounting Research, 1994, 11, 353-379.	3.0	96
39	Fundamental Information Analysis. Journal of Accounting Research, 1993, 31, 190.	4.5	753
40	The Valuation Consequence of Accounting Changes: A Multi-Year Examination. Journal of Accounting, Auditing & Finance, 1993, 8, 475-494.	1.8	34
41	Information Disclosure Strategy. California Management Review, 1992, 34, 9-32.	6.3	573
42	Corporate Control and the Choice of Investment Financing: The Case of Corporate Acquisitions. Journal of Finance, 1990, 45, 603-616.	5.1	202
43	Voluntary Forecast Disclosure, Nondisclosure, and Stock Prices. Journal of Accounting Research, 1990, 28, 49.	4.5	357
44	On the Usefulness of Earnings and Earnings Research: Lessons and Directions from Two Decades of Empirical Research. Journal of Accounting Research, 1989, 27, 153.	4.5	779
45	Stock Splits and Stock Dividends: Why, Who, and When. Journal of Finance, 1987, 42, 913-932.	5.1	259
46	Some economic determinants of time-series properties of earnings. Journal of Accounting and Economics, 1983, 5, 31-48.	3.4	237
47	Risk Reduction as a Managerial Motive for Conglomerate Mergers. The Bell Journal of Economics, 1981, 12, 605.	1.1	2,222
48	Methodological issues in the use of financial ratios. Journal of Accounting and Economics, 1979, 1, 187-210.	3.4	188
49	On the Association Between Operating Leverage and Risk. Journal of Financial and Quantitative Analysis, 1974, 9, 627.	3.5	387
50	Industry Averages as Targets for Financial Ratios. Journal of Accounting Research, 1969, 7, 290.	4.5	196
51	R&D Volatility Drivers. SSRN Electronic Journal, 0, , .	0.4	3
52	Intangible Assets. , 0, , 110-124.		25